

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF <u>GARNAVILLO</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16202200600000 City Administrator PO Box 14 Garnavillo, IA 52049 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	267,929		267,929	257,582
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	267,929		267,929	257,582
Delinquent property taxes	0		0	0
TIF revenues	82,271		82,271	74,356
Other city taxes	72,841	0	72,841	77,973
Licenses and permits	1,720	0	1,720	1,950
Use of money and property	7,871	0	7,871	4,260
Intergovernmental	388,427	0	388,427	982,611
Charges for fees and service	98,200	462,008	560,208	515,550
Special assessments	0		0	0
Miscellaneous	24,954	0	24,954	2,550
Other financing sources	282,037	70,364	352,401	1,077,592
Total revenues and other sources	1,226,250	532,372	1,758,622	2,994,424
Expenditures and Other Financing Uses				
Public safety	90,041	0	90,041	136,201
Public works	180,328	0	180,328	314,423
Health and social services	931	0	931	1,990
Culture and recreation	84,609	0	84,609	103,746
Community and economic development	207,513	0	207,513	210,618
General government	106,071	0	106,071	116,026
Debt service	25,136	0	25,136	30,402
Capital projects	183,882	0	183,882	1,162,000
Total governmental activities expenditures	878,511	0	878,511	2,075,406
Business type activities	0	317,368	317,368	378,210
Total ALL expenditures	878,511	317,368	1,195,879	2,453,616
Other financing uses, including transfers out	266,357	70,364	336,721	352,592
Total ALL expenditures/And other financing uses	1,144,868	387,732	1,532,600	2,806,208
Excess revenues and other sources over (Under) Expenditures/And other financing uses	81,382	144,640	226,022	188,216
Beginning fund balance July 1, 2015	600,124	451,970	1,052,094	1,005,894
Ending fund balance June 30, 2016	681,506	596,610	1,278,116	1,194,110

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 114,000	Other long-term debt	\$ 0
Revenue debt	\$ 831,568	Short-term debt	\$ 0
TIF Revenue debt	\$ 198,000		
		General obligation debt limit	\$ 1,603,689

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 08/31/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Elizabeth Jaster	Telephone →	Area Code 563	Number 964-2331 Date signed 9/14/2016
Signature of Mayor or other City official (Name and Title)			

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF GARNAVILLO						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY			<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)									
1	Section A - TAXES											1						
2	Taxes levied on property	193,744	56,627		17,558			267,929			267,929	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	193,744	56,627		17,558	0		267,929		T01	267,929	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	193,744	56,627		17,558	0	0	267,929			267,929	6						
7	TIF revenues			82,271				82,271		T01	82,271	7						
	Other city taxes																	
8	Utility tax replacement excise taxes							0		T15	0	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax							0		T19	0	12						
13	Hotel/motel tax							0		T19	0	13						
14	Other local option taxes	72,841						72,841		T09	72,841	14						
15	TOTAL OTHER CITY TAXES	72,841	0	0	0	0	0	72,841	0		72,841	15						
16	Section B - LICENSES AND PERMITS	1,720						1,720		T29	1,720	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	1,792						1,792		U20	1,792	18						
19	Rents and royalties	3,695						3,695		U40	3,695	19						
20	Other miscellaneous use of money and property	2,384						2,384		U20	2,384	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	7,871	0	0	0	0	0	7,871	0		7,871	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants							0		B89	0	27						
28	Community development block grants					23,799		23,799		B50	23,799	28						
29	Housing and urban development							0		B50	0	29						
30	Public assistance grants					24,000		24,000		B79	24,000	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	0	0	0	0	47,799	0	47,799	0		47,799	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNAVILLO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		92,067					92,067		C46	92,067	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,532						2,532		C89	2,532	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority		175,619					175,619		C89	175,619	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	3,603	1,088		493			5,184		C89	5,184	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	6,135	268,774	0	493	0	0	275,402	0		275,402	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	8,876						8,876			8,876	63				
64	Library service	17,725						17,725		D89	17,725	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	38,625						38,625		D89	38,625	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	65,226	0	0	0	0	0	65,226	0		65,226	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	71,361	268,774	0	493	47,799	0	388,427	0		388,427	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	222,420	A91	222,420	73				
74	Sewer							0	224,492	A80	224,492	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	55,267						55,267		A81	55,267	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNAVILLO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	15,096	A80	15,096	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,648						1,648		A89	1,648	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	430						430		A89	430	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	24						24		A89	24	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges	109						109		A89	109	101				
102	Other charges - Specify							0			0	102				
103	FRANCHISE	40,722						40,722			40,722	103				
104	TOTAL CHARGES FOR SERVICE	98,200	0	0	0	0	0	98,200	462,008		560,208	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	12,813						12,813		U99	12,813	108				
109	Deposits and sales/fuel tax refunds	3,191						3,191		U99	3,191	109				
110	Sale of property and merchandise	110						110		U11	110	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	8,056						8,056			8,056	114				
115	Other Miscellaneous	784						784			784	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	24,954	0	0	0	0	0	24,954	0		24,954	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GARNAVILLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	470,691	325,401	82,271	18,051	47,799	0	944,213	462,008		1,406,221	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					15,680		15,680		NR	15,680	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	74,357				117,644		192,001	70,364		262,365	127
128	Internal TIF loans and transfers in					74,356		74,356			74,356	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	74,357	0	0	0	207,680	0	282,037	70,364		352,401	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	545,048	325,401	82,271	18,051	255,479	0	1,226,250	532,372		1,758,622	132
133												133
134	Beginning fund balance July 1, 2015	186,720	188,797	913	11,227	212,467	0	600,124	451,970		1,052,094	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	731,768	514,198	83,184	29,278	467,946	0	1,826,374	984,342		2,810,716	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
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153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF GARNAVILLO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	50,718	9,559					60,277		E62	60,277	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	723						723		E89	723	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	42						42		E59	42	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	20,585	6,749					27,334		E24	27,334	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,422	243					1,665		E32	1,665	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	73,490	16,551		0	0	0	90,041			90,041	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GARNAVILLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	59,083	59,337					118,420		E44	118,420	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	10,936						10,936		E44	10,936	48
49	Traffic control safety — Current operation	2,022						2,022		E44	2,022	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	214	3,606					3,820		E44	3,820	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	45,130						45,130		E81	45,130	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	117,385	62,943		0	0	0	180,328			180,328	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNAVILLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	931						931		E79	931	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	931	0		0	0	0	931			931	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNAVILLO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	39,589	4,514					44,103		E52	44,103	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	8,688	53					8,741		E61	8,741	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	8,876						8,876		E03	8,876	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	22,138	201					22,339		E61	22,339	135
136	Other culture and recreation	550						550		E61	550	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	79,841	4,768		0	0	0	84,609			84,609	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	931						931		E89	931	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		206,582					206,582		E50	206,582	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	931	206,582	0	0	0	0	207,513			207,513	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNAVILLO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,781	277					4,058		E29	4,058	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	36,200	12,969					49,169		E23	49,169	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,493						2,493		E89	2,493	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,931						4,931		E25	4,931	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,344						1,344		E31	1,344	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	28,885						28,885		E89	28,885	171
172	Other general government — Current operation	15,191						15,191		E89	15,191	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	92,825	13,246	0	0	0	0	106,071			106,071	176
177	Section G — DEBT SERVICE							0			0	177
178	GO BOND				25,136			25,136			25,136	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	25,136	0	0	25,136			25,136	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	STREETS					134,505		134,505			134,505	184
185	MUNICIPAL BUILDING					2,596		2,596			2,596	185
186	SANITARY SEWERS					46,781		46,781			46,781	186
187	Subtotal Regular Capital Projects	0	0		0	183,882	0	183,882			183,882	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	183,882	0	183,882			183,882	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	365,403	304,090	0	25,136	183,882	0	878,511			878,511	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNAVILLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								139,584	E91	139,584	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								117,209	E80	117,209	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								4,956	E80	4,956	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNAVILLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								55,619		55,619	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								317,368		317,368	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	365,403	304,090	0	25,136	183,882	0	878,511	317,368		1,195,879	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	80,001	112,000					192,001	70,364		262,365	255
256	Internal TIF loans/repayments and transfers out			74,356				74,356			74,356	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	80,001	112,000	74,356	0	0	0	266,357	70,364		336,721	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	445,404	416,090	74,356	25,136	183,882	0	1,144,868	387,732		1,532,600	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		98,108	8,828	4,142	284,064		395,142			395,142	264
265	Committed	43,642						43,642			43,642	265
266	Assigned							0			0	266
267	Unassigned	242,722						242,722			242,722	267
268	Total Governmental	286,364	98,108	8,828	4,142	284,064	0	681,506			681,506	268
269	Proprietary								596,610		596,610	269
270	Total ending fund balance June 30, 2016	286,364	98,108	8,828	4,142	284,064	0	681,506	596,610		1,278,116	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	731,768	514,198	83,184	29,278	467,946	0	1,826,374	984,342		2,810,716	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF GARNAVILLO Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	210,643

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 905,000	29U \$	39U \$ 39,000	49U \$ 114,000	49U \$	49U \$ 752,000	49U \$	I91 \$	28,294
2. Sewer utility	19U 63,888	29U 15,680	39U	49U	49U	49U 79,568	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 118,000	29U 80,000	39U	49U	49U 198,000	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	1,086,888	95,680	39,000	114,000	198,000	831,568	0	28,294	
B. Short-term debt Amount - Omit cents									
Outstanding as of JULY 1, 2015				61V \$	11,990				
Outstanding as of JUNE 30, 2016				64V \$	0				

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents	
	\$	32,073,784	x .05 = \$	1,603,689		

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	1,278,116			1,278,116
REMARKS						V98